

**FISCAL IMPACT OF REMOVING FOOD
(for off-premise consumption)
FROM THE SALES TAX BASE
FY 2006-07**

(In millions of dollars)	<i>Taxable Sales CY04 (\$Mill.)</i>	<i>Food share *</i>	<i>Food ** sales CY04</i>
Department stores	\$3,914.76	0.257	\$1,006.61
Variety stores	171.88	0.020	3.44
Misc. general merchandise	84.37	0.257	21.69
Grocery stores	2,475.14	0.699	1,731.15
Convenience stores	479.91	0.550	264.02
Other food stores	166.54	0.850	141.56
Gas service stations	232.87	0.133	31.06
Vending machines	32.33	0.900	29.10
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	\$7,557.80		\$3,228.63
Factor for Inflation & Growth			
GLOBAL INSIGHT Food Inflation 2004 to FY 2007			1.055
Utah Population Growth 7/2004 to 12/2006	2.469	2.657	1.076
	CY2004 Million	FY2007 Million	people
Less Vendor Discounts		0.99	0.987
State General Fund sales tax loss		4.750%	\$171.88
Local sales tax loss		1.000%	\$36.30
County Option, Zoo, Resort & Rural County Hospital loss		0.342%	\$12.41
Public transit & Highways sales tax loss		0.359%	\$13.04

Grand Total Direct Loss		6.45%	\$233.64
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